

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTON

CENTRAL EXCISE APPEAL NO.118 OF 2006

Commissioner of C. Excise, Pune .. Appellant.

Versus

M/s.Indian Seamless Metal Tubes Ltd... Respondent.

Mr.K.R. Chaudhary for the appellant.

Mr.M.H. Patil with Ms.Aparna Hindargi for the respondent.

CORAM : F.I. REBELLO &
D.B. BHOSALE, JJ.

DATED : 17TH AUGUST, 2007.

P.C. :

1. On behalf of the appellant, learned counsel submits that in view of the judgment of the Supreme Court he is not pressing question b of paragraph 3 as framed. The only question that remains is then question 3(a). The learned Tribunal by the impugned order has recorded a finding that the respondents had paid to the department nearly Rs.8 crores of duty in respect of the goods.

In respect of the very same respondents on a similar issue in Central Excise Application No.47 of 2001 decided on 20th April,, 2005 this Court took a view that there is no merit in the application. Following that in respect of same respondents in Central Excise Appeal No.166 of 2006 by order dated

19th July, 2007 we held that the questions of law as framed would not arise.

2. Considering the two orders in respect of the very same respondents, we hold that the question of law as framed would not arise. Hence, the appeal is dismissed.

(D.B. BHOSALE, J.)

(F.I. REBELLO, J.)